

CHAPTER 245

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No. 258, A.]

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AN ACT to amend 70.47 (7) (a) of the statutes, relating to objections to valuations made by the board of review.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

70.47 (7) (a) of the statutes is amended to read:

70.47 (7) (a) Objections to the amount or valuation of property shall first be made in writing and filed with the clerk of the board of review prior to adjournment of public hearings by the board. *If the board is in session 5 days, including its first meeting and any adjourned meetings, all objections shall be filed within such time unless failure to file within such time is waived by the board upon a showing of good cause for such failure.* The board may require such objections to be submitted on forms approved by the department of taxation. No person shall be allowed in any action or proceedings to question the amount or valuation of property unless such written objection has been filed and such person in good faith presented evidence to such board in support of such objections and made full disclosure before said board, under oath of all of his property liable to assessment in such district and the value thereof. The requirement that it be in writing may be waived by express action of the board.

Approved July 28, 1959.

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